



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2006(3.1)

25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

**Topical Index to Rulings and Administrative Pronouncements
Covering Corporation Business Tax
(as of April 1, 2006)**

Consult Numerical Index, **IP 2006(4.1)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download most Department of Revenue Services (DRS) documents listed, go to the DRS Web site at **www.ct.gov/DRS** and click on ***Publications***. For Connecticut agency regulations, click on ***Tax Research Library***.

If a **Topic Heading** refers to another topic followed by an index code, consult the most recent edition of the appropriate index for information.

Key to Index Codes:

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Special Notice: SN 99(4), SN 2002(14)
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